

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

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HOUSE BILL 142*

Short Title: Tech Corr: Eligibility of Indust Facilities. (Public)

Sponsors: Representatives T. Moore, Hager, and Hastings (Primary Sponsors).
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Finance.

February 21, 2011

A BILL TO BE ENTITLED
AN ACT TO MAKE A TECHNICAL CORRECTION TO THE INDUSTRIAL FACILITIES
SALES TAX REFUND.

The General Assembly of North Carolina enacts:

SECTION 1.(a) G.S. 105-164.14B(a) reads as rewritten:

"(a) Definitions. – The following definitions apply in this section:

...

(12) Owner. – The term includes a lessee under a lease-purchase contract.

(13) Paper-from-pulp manufacturing. – An industry primarily engaged in manufacturing or converting paper, other than newsprint or uncoated groundwood paper, from pulp or pulp products, or in converting purchased sanitary paper stock or wadding into sanitary paper products.

...

(21) Reserved.

(22) Turbine manufacturing. – An industry primarily engaged in manufacturing turbines or complete turbine generator set units, such as steam, hydraulic, gas, and wind. The term does not include the manufacturing of aircraft turbines."

SECTION 1.(b) G.S. 105-164.14B(b)(1) reads as rewritten:

"(1) Business requirement. – The facility is primarily engaged in one or more of the following:

a. Air courier services.

b. Aircraft manufacturing.

c. Bioprocessing.

d. Financial services, securities operations, and related systems development.

e. Motor vehicle manufacturing.

f. Paper-from-pulp manufacturing.

g. Pharmaceutical and medicine manufacturing and distribution of pharmaceuticals and medicines.

~~g-h.~~ Semiconductor manufacturing.

~~h-i.~~ Solar electricity generating materials manufacturing.

j. Turbine manufacturing."

SECTION 2. This act becomes effective July 1, 2010, and applies to sales made on or after that date.

